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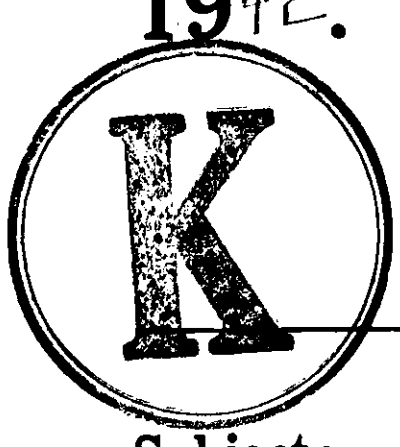

Legal DEPARTMENT

B BRANCH

Subject:—

Rules and Notifications under the Indian Companies Act, 1913

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C O N T E N T S

Legal Department File No. Companies II/42

Sr. No.	Compilation No.	Subject	Pages
1.	I.R. to F.D. No.3349 dated 18.4.42	Grant of Certificate under Bombay Non-trading corporations Auditor's Certificates Rules, 1940	1-2

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The question raised for consideration of the R.L.A. is whether there is any legal objection to the certificates under the Bombay Non-Trading Corporations Auditor's certificates Rules, 1940, being granted by the Deputy Secretary, F.D. for the Secretary, F.D.

2. Under section 144(1) read with section 289 of the Indian Companies Act, 1913, the authority which is competent to grant the certificates is the Provincial Government. Although according to Form B appended to the Bombay Non-Trading Corporations Auditor's Certificates Rules, 1940, the certificates are required to be signed by the Secretary, F.D., in view of the provisions of rule 13 of the Rules of Business such certificates which are granted by the Provincial Government can be signed by any of the officers mentioned in that rule. As a general rule Forms are inserted as examples, and are only to be followed so far as circumstances permit. It would therefore be open to the Deputy Secretary to grant the certificate in question. But such certificates should be signed by the Deputy Secretary as Deputy Secretary and not for the Secretary

Sd/-
P.M.N.
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Remembrancer of Legal Affairs.

U.R. to F.D., 3349, dated the 18th April, 1942.

Mr/30/4